COUNTY OF ONONDAGA
Office of the
County Comptroller

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August 3, 2026

Onondaga County Soil and Water Conservation District
Attn: Mr. Mark Burger
6680 Onondaga Lake Parkway
Liverpool, NY 13088

Dear Board Members,

Pursuant to Resolution 19-2016 of the Onondaga County Legislature, the Onondaga County Comptroller's Office performed an audit of the financial information presented in the Onondaga County Soil and Water Conservation District Annual Report of the Treasurer as of and for the year ended December 31, 2025. The Annual Report is prepared by the District and submitted to the New York State Soil and Water Conservation Committee. The objective of our audit was to ensure the Annual Report of the Treasurer was fairly presented in all material respects.

Our work included testing the accounting records and internal controls of the Onondaga County Soil and Water Conservation District which we deemed relevant to ensure the Treasurer's report is fairly presented. Our findings and recommendations are included in the enclosed report.

Included in this report are the District's supplemental informational reports. We have not audited the contents of these reports. Therefore any assertions made are strictly the responsibility of District management.

We would like to thank the District for working cooperatively with us during this engagement.

Martin D. Masterpole
Onondaga County Comptroller

Report on
Onondaga County Soil & Water Conservation District
Annual Report of the Treasurer for the year ended 12/31/2025
By Onondaga County Comptroller Martin D. Masterpole

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Section I
Introduction and Executive Summary

Introduction

The Onondaga County Soil and Water Conservation District (District) is required per Soil and Water Conservation Districts Law, Chapter 9-B of the Consolidated Laws, §8. (2) to provide for an annual audit of the accounts of receipts and disbursements. The receipts and disbursements are summarized in the Annual Report of the Treasurer filed with the New York State Comptroller's Office.

County Resolution #19 of February 2, 2016 requires the County Comptroller's Office to conduct an annual financial audit for the Onondaga County Soil and Water Conservation District.

As such, we have audited the District's Annual Report of the Treasurer (ART) for the year ended December 31, 2025.

Executive Summary

1. The 2025 Annual Report of the Treasurer submitted to the State was fairly presented in all material respects.
2. Landowner escrow contracts were not properly completed.

Our high level recommendations to District management include:

- District administration should implement review procedures to ensure contracts are completed as intended.

Section II
Background

Background

On March 6, 1944 the Onondaga County Board of Supervisors adopted Resolution No. 60 which created the Onondaga County Soil Conservation District in accordance with the provision of the Soil Conservation Districts Law, Chapter 727, and Laws of 1940.

The Onondaga County Soil and Water Conservation District (District) is a special purpose district created to develop and implement programs of soil, water and related natural resource conservation. The District offers a number of natural resources, programs and services, including technical assistance to farmers and landowners, training programs, environmental education programs and the annual Tree & Shrub sale. The District is governed by a Board of Directors who set program policy implemented by the District staff. The District staff consists of an Executive Director, Program Manager, Resource Conservation Specialists, support staff and various volunteers and interns. The District is funded largely through state grants and county and city appropriations.

The mission of the Onondaga County Soil and Water Conservation District is to promote excellence in the wise use of rural/urban natural resources. This is accomplished by:

- Reducing erosion and nutrient runoff from agricultural and non-agricultural nonpoint sources by the use of best management practices.
- Providing information and education to the public on sound natural resource conservation principles and practices.
- Promoting the improvement, protection, restoration, and maintenance of surface and ground water quality.

Onondaga County Soil and Water Conservation District's vision per their web site is to live in a society in which future generations will have natural resources necessary to sustain and enrich their quality of life.

Scope:

The scope of our audit was the financial accounts, the internal controls and policies and procedures associated with the accounting records related to the 2025 Annual Report of the Treasurer.

Our objectives were to:

- Determine if the Onondaga County Soil and Water Conservation District's Annual Report of the Treasurer was fairly presented in all material respects.
- Determine if established fiscal policies and procedures were operating effectively.
- Provide District management with information and recommendations related to their financial operations and other areas to improve internal controls, effectiveness and efficiency.

Methodology:

In order to complete our objective we:

- Reviewed relevant District policies and procedures to determine if intended expectations were being met.
- Interviewed various staff responsible for fiscal operations and program controls to determine specific practices of these areas.
- Performed various audit steps on the accounting records as we deemed necessary.
- Discussed draft recommendations with District management for their input and practicality of implementation.
- Finalized recommendations and included them in this report.

Section III
Annual Report of the Treasurer

The following pages illustrate a comparative 2025 and 2024 operating fund balance sheet and schedule of revenues, expenditures and changes in fund balance. These statements are presented on the modified accrual basis of accounting.

ONONDAGA COUNTY SOIL AND WATER CONSERVATION DISTRICT
OPERATING FUND BALANCE SHEET
DECEMBER 31, 2025 AND 2024

ASSETS	2025	2024	Dollar Change	Percentage Change
Cash	$ 1,569,824	$ 1,677,253	$ (107,429)	-6%
Designated Cash	2,976,217	2,615,028	361,189	14%
Accounts Receivable	1,249,919	1,119,908	130,011	12%
Prepaid Expenses	19,345	5,938	13,407	226%
Total Assets	$ 5,815,305	$ 5,418,127		
LIABILITIES				
Accounts Payable	$ 25,211	$ 7,270	$ 17,941	247%
Accured Liabilities	500,497	639,879	(139,382)	-22%
Accrued Payroll	8,793	5,437	3,356	62%
Accrued Vacation	23,283	30,090	(6,807)	-23%
Deferred Revenue	3,098,172	2,098,652	999,520	48%
Due to Contractors	11,425	583,523	(572,098)	-98%
Due to Other Governments	103,829	65,245	38,584	59%
Payroll Withholdings	6,914	7,170	(256)	-4%
Total Liabilities	$ 3,778,124	$ 3,437,266		
Fund Balance				
Assigned Appropriated Fund Balance	$ 2,037,181	$ 1,980,861		
Total Liabilities and Fund Balance	$ 5,815,305	$ 5,418,127		

ONONDAGA COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2025 AND 2024

General Fund

Revenues	2025	2024	Dollar Change	Percentage Change
Grants from Local Governments	$ 2,492,540	$ 2,028,241	$ 464,299	23%
State sources	1,391,988	1,456,395	(64,407)	-4%
Federal sources	67,656	51,564	16,092	31%
Hydro Seeding	53,986	16,605	37,381	225%
Workshop Income	12,933	14,874	(1,941)	-13%
Equipment Rental	7,456	7,406	50	1%
Tree & Shrub Sales	17,826	26,669	(8,843)	-33%
Miscellaneous sources	3,576	3,933	(357)	-9%
Sale of Equipment	1,349	157	1,192	759%
Gifts & Donations	1,500	450	1,050	233%
Interest income	51,405	53,207	(1,802)	-3%
Total Revenues	$ 4,102,215	$ 3,659,501	$ 442,714	12%
Expenditures				
Contractual	$ 2,610,835	$ 2,371,732	$ 239,103	10%
Personnel	902,187	794,718	107,469	14%
Employee Benefits	404,108	335,728	68,380	20%
Equipment	128,765	131,138	(2,373)	-2%
Total Expenditures	$ 4,045,895	$ 3,633,316	$ 412,579	11%
Changes in fund balances	$ 56,320	$ 26,185		
Beginning Fund Balance	$ 1,980,861	$ 1,954,676		
Prior period Adjustment				
Adjusted beginning Fund Balance	$ 1,980,861	$ 1,954,676		
Ending Fund Balance	$ 2,037,181	$ 1,980,861		

Section IV
Findings and Recommendations

Landowners Escrow:

The District has an Agricultural Environmental Management (AEM) & Implementation Program Escrow Policy as revised and adopted June 7, 2024 which states the following:

> For all AEM, and other projects that require a landowner/producer cash match, the landowner/producer is required to provide ***a check (personal, business or certified), money order, or guaranteed letter of credit from a lending institution*** to the Onondaga County Soil and Water Conservation District in an amount equal to the cash match, as per the approved funding agreement. The escrow payment due date has been established as the date of the signing of the Landowner/Contractor contract.

The overall concept of the above requirement is to ensure contractors will be paid in full and the District is kept in good graces with contractors.

A. We noted 3 of the 5 landowner escrow contracts selected for testing were not properly competed as 1 was missing the date the contract was executed, which is a key control in determining the timeliness of a land owner's payment, and all 3 were missing witness signatures and dates.

   Recommendations:

   1. *We recommend District administration reemphasize to their employees the importance of having a properly executed contract on file. It should also consider implementing review and sign-off procedures to ensure contracts are completed as intended.*

Section V
Status of Prior Year Findings

A. We noted their Land owner Escrow policy did not address the disposition of interest earned resulting from the increased costs of projects and subsequent increases in interest rates and land owner share contributions held in trust in the escrow bank account.

A new Escrow Policy has been drafted and the Board of Directors has indicated adoption is pending on the approval of legal counsel. A subsidized escrow interest bearing account was opened in June of 2026, which will facilitate the return of interest earned to the landowners.

Section VI
Management Response

Onondaga County Soil & Water Conservation District

6680 Onondaga Lake Parkway, Liverpool, New York 13088
Phone: 315-457-0325 · fax: 315-457-0410 · e-mail: info@ocswcd.org
Website: www.ocswcd.org

Response to the 2025 audit recommendations:

1. The District has reemphasized to their employees verbally and in writing the importance of having a properly executed contract on file. Managers Buchta and Burger will review and initial and date as part of the sign-off procedure to ensure contracts are completed as intended.

Section VII
Supplemental Unaudited Information

Year in Review 2025

Our staff worked in adverse weather conditions to get the conservation practices on the ground that help to protect water quality.

In 2025, the District continued to implement our 5-year plan to increase salary, wages and District contribution to employee health care cost (75% up to 80%).

Budgetary speaking, we are seeing opportunities for diversification of workload and an increase in funding sources, i.e. Eastern Coalition of the Finger Lakes. In order to get conservation projects planned and implemented the District must be very selective when and where we spend our non-project time. Currently, the District produces more than 15 detailed, multi-page annual reports as part of the requirements to satisfy all of these funding streams. This is a necessary requirement but also very time-consuming.

While our main focus is to implement projects to protect water quality, we acknowledge the need to engage with our elected officials to ensure they are familiar with our efforts to protect water quality. We often engage said officials during select times of the year, such as lobby days in Albany, and locally, at the Onondaga County Legislature where we provide a lunch and learn opportunity for the county legislature.

Unfortunately, there is still a major disparity in the clean water plans for each of the six watersheds and associated water bodies in the county. As a result of these differences, grant funding in some watersheds, like Oneida Lake, is significantly more challenging than in others. Farmers in these watersheds have asked how they can get what farmers in other watersheds have received for decades. This has been a decades-long issue and we do not see any changes on the state or county level. It does not seem to matter that the Oneida Lake watershed is a 6-county region with over 260,000 inhabitants and one of the biggest local economic engines in the community via the fishing resource it provides. As of the writing of this summary, there is still no 9-Element Plan, or bonus points to help Oneida Lake be competitive in grant applications. Therefore we anticipate funding for this very important watershed and its necessary farmers and highway departments will continue to be a challenge.

Changes to the NYS DEC wetland regulations created a lot of meetings, confusion, and lost time. On April 8, 2026, the NYS Supreme Court annulled the DEC's revised Freshwater Wetlands regulations (Part 664). The court ruled that the agency violated the State Environmental Quality Review Act (SEQRA) by failing to adequately evaluate the rules' environmental impacts and procedural requirements. While the underlying statutory amendments remain in place, the specific implementing regulations are now void (Nixon Peabody, 2026; Brown & Weinraub, 2026).

The business model changes we made to the front office 4.5 years ago have really made a difference. Splitting up the Account Clerk job with a part-time Salary and Benefits Coordinator two days a week has enabled the Account Clerk to focus on accounting, payments, and accounts receivable. This has resulted in a noticeable improvement in annual audits as there are many less findings to address. We need to continue to support this change to our business structure.

Here at OCSWCD, employee safety is still Job #1. To that end, the BOD supported the purchase of seven gas meters for the detection of toxic gases our staff may encounter in the performance of their duties in regard to manure storage projects. Soil and Water participated in the County Agricultural Council and County Emergency Management tabletop exercises. We also participated in a large-scale disaster planning meeting hosted by the dairy industry for the future security of the industry.

We are fortunate SWCD is seen as a local expert in ag spill response. In August of 2025 the team was asked to go to Delaware County for a field day and share our experiences and participate in an ag spill response demonstration. Delaware SWCD and the NYC Watershed Agricultural Council are planning to start their own program as they see the value to the farmers and to the community with such important programming.

From a dairy technology standpoint, our farmers are on the leading edge. When other SWCDs are in town for meetings, they want to see and learn about the advances our farmers have made. These include touring farms with robotic milkers, robotic feeders for the calves, and the latest technology of rotary carousel milking parlors.

The District participates with the County Agricultural Council on annual outreach and education events like ONFarm Fest. Many in our community are over three generations removed from agriculture and no longer fully realize where their food comes from, how it is produced, and that there are real local farmers behind the scenes that are the heart and soul of our food. There is an exhibit on display at the Everson Museum of Art featuring our local agricultural production, and is sponsored by local farms, agri-businesses and the Onondaga County Agricultural Council.

To conclude, here at OCSWCD our customers include farmers, highway departments, and the county taxpayers. These folks trust our recommendations and trust that our projects protect water quality and the environment. To continue our good work, we need support from other organizations. Conservation can be polarizing and everyone has an opinion when it comes to protecting natural resources. God willing, we will make it another 82 years!

Thank you to our staff, both full-time and part-time, the BOD and to the City of Syracuse's Watershed Agricultural Program Review Committee for all their continued hard work and dedication. None of this would be possible without ALL of you!

A Look Ahead – 2026 and Beyond

Time will be the biggest limiting factor. We will need to be intentional and focused on the work done, reports written, and grants authored to keep this organization going.

Locally led conservation is a must; if funding agencies do not support the concept of local autonomy, we will need to think long and hard about accepting said funding. The people who tell us we are the "experts" should then let us prioritize the work. Additionally, administrators of these new funding sources have been amending the contract after signing. This is happening frequently and it is technically a violation of the contract. It is difficult to adhere to our mission when our contractual obligations are fluid. Our frustration is such that we will likely not apply for some Federal and State funding sources again in the future. It reminds us that we will need to continue to stay true to our mission.

The Invasive species world is changing more rapidly than anticipated, at least at the local level. For example, we need to revise the water chestnut management plan and strategy in that this is a dynamic and changing system. In 2025 there were extremely dense mats of Water Chestnut in backwater areas of the Seneca River system. In 2026, there are hardly enough Chestnuts to mechanically harvest. The new challenge is the invasive species, Eurasian Milfoil, moving into the areas previously occupied by the Water Chestnuts. Unfortunately, these areas are in waters classified by the NYS DEC as wetlands and/or the 100-foot adjacent areas where chemical treatment may not be an option. Management of Eurasian Milfoil is complicated in that mechanical harvesting of milfoil may create cuttings that can float downstream and colonize new areas. At this time, not all scientists agree on how to manage it. Part of invasive species control is merely an effort to address the demands and challenges created by the ever increasing and variable climatic conditions.

It is a perennial goal to secure novel, reliable funding sources so that we can increase staffing levels. We may need to compare and contrast reasonably priced office space if our staff numbers continue to grow. Currently this is very challenging due to the cost of real estate in the CNY market with all the growth and progressive changes that are upon our community.

There is a tremendous void in the number of agricultural engineers to support the ever-increasing needs of the agricultural industry. To help address those challenges, we are working to promote one of our own internally and support his efforts to become a licensed professional engineer. As the demands in the ag industry continue to increase, especially in the CAFO dairy industry, we need to be poised internally to meet the demands of the local producers that we serve.

What is old is new again! How many times in our lives have we heard and seen that? The latest example is dry fire hydrants. In this day and age, it is amazing to learn that in some suburbs, there are still communities that do not have fire hydrants connected to a municipal water supply. Until that change is made, dry fire hydrants have been a great solution to the problem. We anticipate designing and implementing more in those communities we identify as having need.

For the future of our work, our organization and our community, we recognize the need to cultivate the next generation through education and outreach at local schools. We need to ensure that local youth know about SWCDs, who we are, and what we do. Hopefully, we can excite these young minds about a career in the environmental / conservation field.

The District will need to continue cultivating Board of Director members for the future. Conservation is a bipartisan issue. It does not matter to us what side of the political aisle they are from, what matters is that they show up and are committed to serve, and provide direction and guidance in our programming. We have been blessed with great board members over the years, and it is very important to carry it on for the future.

We have also been blessed with a stable employment pool. However, change does happen, and when it happens, we are reminded constantly not to settle. If the right applicant for the job does not come along right away, do not settle. Wait until the right fit for the right position occurs. There are candidates out there, we just need to find them.

Lastly, cultivating and maintaining great full-time and part-time staff is a core principle here at the District. We are blessed with a great group of hard working, knowledgeable and experienced people. We need to support and reward them so that they can continue to grow in their jobs!